

## REPORTING REQUIREMENTS

### BARS REPORTING REQUIREMENTS

*Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office within 150 days after the close of each fiscal year.*

Mail your completed annual report to each of the following:

State Auditor's Office Technical Services PO Box 40031 Olympia, WA 98504-0031	Washington State Conservation Commission PO Box 47721 Olympia, WA 98504-7721
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The listing which follows indicates the statements and schedules required for your district. All the statements and schedules listed below are prepared on the cash basis.

#### Statement

- C-5     Revenues And Expenses Arising From Cash Transactions  
       Notes To Financial Statements

#### Schedules

- 04     Detail Of Revenues And Other Sources  
05     Detail Of Expenses And Other Uses  
16     Financial Assistance  
19     Labor Relations Consultant(s)

The remaining pages give instructions for preparing each required statement and schedule.

In most cases, the State Auditor's Office has designed forms to use in preparing the required statements and schedules. The use of these particular forms is not required; however, the kinds and amounts of information requested by the forms are prescribed.

#### MCAG Numbers

The next page contains all Conservation District MCAG identification numbers. Record your number in the upper left-hand corner of the various reports.

#### Certification/Cover Sheet

Finally, prepare the cover sheet, sign and date the certification before submitting your report.

## REPORTING REQUIREMENTS

### MCAG INDEX - CONSERVATION DISTRICTS

2383	Adams District #27	2382	Othello District #25
2384	Asotin County District #48	2416	Pacific District #14
2385	Benton District #32	2430	Palouse District #43
2408	Central Klickitat District #34	2428	Palouse-Rock Lake District #41
2386	Chelan County District #20	2417	Pend Oreille District #38
2387	Clallam District #1	2418	Pierce County District #10
2388	Clark County District #18	2429	Pine Creek District #42
2389	Columbia District #46	2395	Pomeroy District #47
2390	Cowlitz District #17	2419	San Juan County District #3
2409	Eastern Klickitat District #35	2420	Skagit District #5
2493	Ferry District #36	2421	Snohomish District #17
2391	Foster Creek District #21	2392	South Douglas District #23
2394	Franklin District #33	2742	South Yakima District #30
2401	Grays Harbor District #11	0669	Spokane County District #40
2403	Jefferson County District #2	2423	Stevens District #37
2404	King District #9	2424	Thurston District #13
2405	Kitsap District #8	2407	Underwood District #31
2406	Kittitas County District #28	2396	Upper Grant District #22
2410	Lewis County District #15	2425	Wahkiakum District #16
2411	Lincoln County District #39	2426	Walla Walla County District #45
2412	Mason County District #12	2400	Warden District #26
2399	Moses Lake District #24	2427	Whatcom County District #4
0670	North Yakima District #29	2402	Whidbey Island District #6
2741	Okanogan District #19	2431	Whitman District #44

# ANNUAL REPORT

\_\_\_\_\_  
(Name of District)

\_\_\_\_\_  
MCAG No.

Submitted pursuant to RCW 43.09.230

To the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED \_\_\_\_\_

Certified correct this \_\_\_\_\_ day of \_\_\_\_\_,

to the best of my knowledge and belief:

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

PREPARED BY \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_

FAX NUMBER \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

HOME PAGE ADDRESS \_\_\_\_\_

REVENUES AND EXPENSES ARISING FROM CASH TRANSACTIONS (STATEMENT C-5)

- Line 1. Enter beginning net cash and investments. Beginning net cash and investments for reported fiscal year must equal ending net cash and investments from previous year. If it does not, please attach an explanation. Beginning net cash and investments on Statement C-5 should equal the beginning net cash and investments (308) on Schedule 04, *Detail of Revenues and Other Sources*.
- Line 2. Enter all revenues and other sources (accounts 310, 330, 340, 360 and 390).
- Line 3. Add line 1 to line 2.
- Line 4. Enter all expenses and other uses (accounts 530 and 590).
- Line 5. Subtract line 4 from line 3. This is the excess (or deficit) of revenues and other sources over (under) expenses and other uses.
- Line 6. Enter total nonrevenues (accounts 380-except for 384). Account 384 is a reclassification between cash and investments, and including this amount here would cause double counting. The amount is already included in the account 308, *Beginning Net Cash and Investments*.
- Line 7. Enter total nonexpenditures (accounts 580-except for 584).
- Line 8. Add line 6 to line 5 and subtract line 7. This is your ending net cash and investments (508). Ending net cash and investments for reported fiscal year will become beginning net cash and investments for the following fiscal year. Ending net cash and investments on Statement C-5 should equal the ending net cash and investments (508) on Schedule 05, *Detail of Expenses and Other Uses*.
- Line 9. Attach the notes to financial statements.

MCAG NO. \_\_\_\_\_

\_\_\_\_\_  
(DISTRICT NAME)

Statement C-5

**REVENUES AND EXPENSES ARISING FROM CASH TRANSACTIONS**

**For The Year Ended December 31, \_\_\_\_\_**

		<u>Actual</u>
1	BEGINNING NET CASH AND INVESTMENTS (308)	\$ _____
2 (+)	Revenues and Other Sources (310, 330, 340, 360, 390)	_____
3 =	TOTAL REVENUES	_____
4 (-)	Expenses and Other Uses (530, 590)	_____
5 =	EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	_____
6 (+)	Nonrevenues (Except 384)	_____
7 (-)	Nonexpenses (Except 584)	_____
8 =	ENDING NET CASH AND INVESTMENTS (508)	\$ _____

9 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

#### SCHEDULE 04 - DETAIL OF REVENUES AND OTHER SOURCES

For reporting purposes, combine all the district funds into one.<sup>1</sup>

Specific account numbers are required, and titles must describe the revenue source clearly. All revenues must be reported to the level prescribed in the chart of accounts.

Totals should be calculated and clearly identified for each basic revenue account (i.e., 310, 330, etc.)

List all nonrevenues except 384, *Proceeds from Sales of Investments*. This is a reclassification between cash and investment, and both categories are already included in the account 308, *Beginning Net Cash and Investments*. Listing account 384 here would cause a double counting. The account 384 should be listed as a separate line at the end of the schedule.

*Total Revenues* should include:

- X 308 Beginning Net Cash and Investments,
- X 310-360 Revenues,
- X 380 Nonrevenues (except 384), and
- X 390 Other Financing Sources.

To verify correctness of this schedule, compare the amount of total revenues with the amount of all 500 accounts on the Schedule 05. Both amounts must be equal.

The schedule may be submitted on a computer printout, or in handwritten form (please print). In either format, the schedule should include MCAG number (four digits), BARS account number and actual amounts received.

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<sup>1</sup> If applicable.

MCAG NO. \_\_\_\_\_

## Schedule 04

(DISTRICT NAME)

## DETAIL OF REVENUES AND OTHER SOURCES

**For The Year Ended December 31, \_\_\_\_\_**

[illegible]

## SCHEDULE 05 - DETAIL OF EXPENSES AND OTHER USES

For reporting purposes, combine all the district funds into one.<sup>2</sup>

All expenses must be reported by Basub, element, subelement and object (not subobject).

A subtotal should be calculated and clearly identified for each basic expense account (i.e., 540, 560, etc.). List all nonexpenses, except 584, *Purchase of Investments*. This account is a reclassification between cash and investments, and both categories are already included in the account 508, *Ending Net Cash and Investments*. Listing the account 584 here would cause a double counting. The amount should be listed as a separate line at the end of the schedule.

*Total Expenses* should include:

- X 510-560 Expenses,
- X 580 Nonexpenses (except 584), and
- X 590 Other Expenses and Financing Uses.

To verify correctness of this schedule, compare the amount of total expenses with the amount of all 300 accounts on the Schedule 04. Both amounts must be equal.

Account 508, *Ending Net Cash and Investments* will be the *Beginning Net Cash and Investments* on the next year Schedule 04.

The schedule may be submitted on a computer printout, or in handwritten form (please print). In either format, the schedule should include MCAG number (four digits), BARS account number and actual amounts received.

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<sup>2</sup> If applicable.



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**(DISTRICT NAME)**

**For The Year Ended December 31, \_\_\_\_\_**

Conservation Districts  
Section 340

## SCHEDULE 16 - EXPENDITURES OF FEDERAL AWARDS AND STATE/LOCAL FINANCIAL ASSISTANCE

The Schedule of Financial Assistance is an essential document for planning and conducting the audit of your organization. It also serves to provide assurance to those agencies who award financial assistance that their programs or grants were included in the audit. It is important to prepare this schedule carefully to ensure that it is accurate and complete. Any program or grant omitted from this schedule will be considered unaudited. This schedule should be prepared on the same basis of accounting as the financial statements.

Schedule 16 is comprised of two schedules: (1) Schedule of Expenditures of Federal Awards and (2) Schedule of State and Local Financial Assistance.

### **Schedule of State and Local Financial Assistance**

List on this schedule grants received directly or indirectly from state agencies (334), grants from other local governments (337), and program income.

List separately awards received from state and local governments. Provide a subtotal for both categories and a total for the entire schedule. In addition, list all financial assistance received from the same state agency together.

### **Schedule of Expenditures of Federal Awards**

Include on this schedule all expenditures of federal awards that were received directly from a federal agency and indirectly through a state agency or local government. This schedule should be prepared for the year in which federal awards are expended. Preparation of this schedule should not be based on the date(s) that funds are received (e.g., advances or reimbursement). "Federal awards expended" include the following:

- X Expenditure transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and direct appropriations;
- X Disbursement of funds passed through to subrecipients;
- X Receipt of loan proceeds under loan and loan guarantee programs;
- X Receipt of federal property and surplus property;
- X Receipt or use of program income (see revolving loan exception below);
- X Distribution or consumption of food commodities;
- X Disbursement of amounts entitling a non-federal entity to an interest subsidy; and
- X Insurance contracts in force during the period under audit.

List all financial assistance from the same federal agency together on the schedule. Next, within each federal agency section, list all direct awards first followed by indirect awards.

Provide subtotals for programs with the same Catalog of Federal Domestic Assistance (CFDA) number. Also provide subtotals for assistance received directly and assistance received indirectly. Provide a total for each federal agency.

### **Valuation of Federal Loans and Noncash Assistance**

Use the following guidelines to calculate the value of Afederal awards expended under loan programs:

- (1) Amount of new loans received during the fiscal year, plus
- (2) Balance of loans from previous years for which the Federal Government imposes continuing compliance requirements, plus
- (3) Any interest subsidy, cash, or administrative cost allowance received.

NOTE: Loans, the proceeds of which were received and expended in prior years, are not considered federal awards expended when the laws, regulations, and the provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

Noncash Assistance: Food Stamps, food commodities, donated property, and donated surplus property should be valued at fair market value at the time of receipt or the assessed value provided by the federal agency. The Notes to the Schedule of Financial Assistance should disclose the nature of the amounts reported.

Revolving Loans: According to the federal regulations, repayments of principal and interest are considered program income (revenues) and loans of such funds to eligible recipients are considered expenditures. For purposes of Schedule 16, report only the amount of loan funds expended during the year.

### **Other preparation hints for both schedules**

Often federal financial assistance received indirectly is a mix of federal and state or local money. If possible, identify the different sources and list them on appropriate schedules (i.e., the federal share on the *Schedule of Expenditures of Federal Awards* and the state or local portion on the *Schedule of State and Local Financial Assistance*). If the state or local portion cannot be identified, list the entire amount on the *Schedule of Expenditures of Federal Awards* and describe the commingled nature of the funds in the *Notes to the Schedule of Expenditures of Federal Awards*.

Records must agree or reconcile to all supporting documents.

### **Example- Schedule of Expenditures of Federal Awards**

Column 1 Provide the name of the grantor agency or organization followed by the name of each program for that agency. Please clearly distinguish between federal agencies and state agencies with similar names or initials. If you receive federal funds indirectly, identify the state pass-through agency. Identify noncash awards in this column also.

Column 2 List the applicable CFDA number for each program. This is a five-digit (XX.XXX) identification number assigned by the federal government and published in the Catalog of Federal Domestic Assistance. This number must be provided for all federal awards received either directly from a federal agency or indirectly through a state agency or local government.

Every effort should be made to obtain CFDA numbers. If the number is not provided on the award agreement or contract, contact the granting agency and request the number.

If you are unable to obtain the CFDA number, write "unknown."

Column 3 Use this column to report contract or grant numbers assigned by federal or state agencies, in addition to the CFDA number. If a number is not available, write "N/A"

Column 4 Use this column to report current year expenditures (determined on the same basis of accounting as the financial statements). See requirements for valuing loans and noncash assistance above.

#### NOTES TO SCHEDULE 16

At minimum, the notes to Schedule 16 should disclose the basis of accounting and any other significant accounting policies used in preparing the schedule. Also provide any information that may be useful to the reader such as the nature of a revolving loan program or the method used to value commodities or other non-cash assistance.

MCAG NO. \_\_\_\_\_

(DISTRICT NAME)

Schedule 16

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****For The Year Ended December 31, \_\_\_\_\_**

1	2	3	4
Grantor/ Pass-Through Grantor/ Program Title	CFDA Number	Other Identification Number	Current Year Expenditures

*The Accompanying Notes to The Schedule Of Expenditures of Federal Awards Are An Integral Part Of This Schedule.*

**Example - Schedule of State and Local Financial Assistance**

- Column 1    Provide the name of the grantor agency or organization followed by the name of each program for that agency. Please clearly distinguish between agencies with similar names or initials.
- Column 2    Use this column to report grant, contract or award numbers assigned by state or local agencies. If a number is not available, write "N/A"
- Column 3    Use this column to report current year expenditures (determined on the same basis of accounting as the financial statements).

**(DISTRICT NAME)**

**For The Year Ended December 31, \_\_\_\_\_**

*The Accompanying Notes to The Schedule Of State and Local Financial Assistance Are An Integral Part Of This Schedule.*

## SCHEDULE 19 - LABOR RELATIONS CONSULTANT(S)

The 1993 Legislature has required the State Auditor's Office to collect information regarding the role labor relations consultants play in local governments. This reporting requirement is found in RCW 43.09.230, as amended by the 1993 Legislature. The statute provides that "the legislature finds and declares that the use of outside consultants is an increasing element in public sector labor relations. The public has a right to be kept informed about the role of outside consultants in public sector labor relations. The purpose of this act is to help ensure that public information is available."

*Labor relations* is a broad spectrum of activities which concern the relationship of employees as a group with the local government as employer. It includes employee representation issues, negotiation of contracts, and preparation and conduct of interest arbitration.

A *labor relation's consultant* is someone who agrees to perform such services for compensation. For example, a labor relation's consultant includes an attorney or other professional engaged by the local government to negotiate a collective bargaining agreement. It would not include a firm engaged to establish a personnel manual or to prescreen job applicants. The determining factor is the substance of services the consultant has been engaged to perform.

This schedule is used to identify expenses for labor relations' consultants. Disclosure should include identification of each consultant and the terms and conditions of each agreement.

The schedule is required to be filed with the State Auditor's Office whether or not the district has labor relations consultants. Prepare a schedule for each consultant. Alternative formats are acceptable, including spreadsheets, as long as the required information is provided.



MCAG NO. \_\_\_\_\_

Schedule 19

\_\_\_\_\_  
(DISTRICT NAME)

**SCHEDULE OF LABOR RELATIONS CONSULTANT(S)**

**For the Year Ended** \_\_\_\_\_

Has your government engaged labor relations consultants? \_\_\_\_ Yes \_\_\_\_ No

If yes, please provide the following information for each consultant(s):

Name Of Firm
Name Of Consultant
Business Address
Amount Paid To Consultant During Fiscal Year
Terms And Conditions, As Applicable, Including: Rates (E.G., Hourly, Etc.) _____ Maximum Compensation Allowed _____ Duration Of Services _____ Services Provided _____ _____

Certified Correct this _____ day of _____, _____ to the best of my knowledge and belief:
Signature
Name
Title